

Tax Rate Schedules X and Y.

Use Tax Table X or Y ONLY if you are itemizing on your return.

Note: The 1986 tables below are different from prior years because income brackets have been adjusted for inflation, which lowers your tax.

Example: A married couple's taxable income on line 23 is \$7,650. They are filing jointly. Using Tax Table Y below:

\$7,650 x 5% = \$382.50
Less -139.00

Arizona Tax \$243.50

Table X

Single Taxpayers and Married Taxpayers Filing Separate Returns

Use this table if you checked **Filing Status Box 6 or 7** on Form 140 or 140NPR—

If the amount on line 23
(Form 140 or 140NPR) is:
at least but less than

Compute your tax as follows:

\$0	\$1,155	2% of the amount
1,155	2,310	3% of the amount less \$ 12
2,310	3,465	4% of the amount less \$ 35
3,465	4,620	5% of the amount less \$ 69
4,620	5,775	6% of the amount less \$115
5,775	6,930	7% of the amount less \$173
6,930	over	8% of the amount less \$243

Table Y

Married Taxpayers Filing Joint Return and Unmarried Heads of Household

Use this table if you checked **Filing Status Box 4 or 5** on Form 140 or 140NPR—

If the amount on line 23
(Form 140 or 140NPR) is:
at least but less than

Compute your tax as follows:

\$0	\$2,310	2% of the amount
2,310	4,620	3% of the amount less \$ 23
4,620	6,930	4% of the amount less \$ 69
6,930	9,240	5% of the amount less \$139
9,240	11,550	6% of the amount less \$231
11,550	13,860	7% of the amount less \$346
13,860	over	8% of the amount less \$485

Tax Rate Schedules X and Y.

Use Tax Table X or V ON T V if you are itemizing on your return.

Example: A married couple's taxable income on line 25 is \$7,650. They are filing jointly. Using Tax Table Y below:

Note: The 1987 tables below are different from prior years because income brackets have been adjusted for inflation, which lowers your tax.

\$7,650 x 5% = \$382.50
Less -142.00
Arizona Tax \$240.50

Table X

Single Taxpayers and Married Taxpayers Filing Separate Returns

Use this table if you checked **Filing Status Box 6 or 7** on Form 140

If the amount on line 25
Form 140 is:

at least but less than

Compute your tax as follows:

\$0	\$1,183	2% of the amount
1,183	2,366	3% of the amount less \$ 12
2,366	3,549	4% of the amount less \$ 35
3,549	4,732	5% of the amount less \$ 71
4,732	5,915	6% of the amount less \$118
5,915	7,098	7% of the amount less \$177
7,098	over	8% of the amount less \$248

Table Y

Married Taxpayers Filing Joint Return and Unmarried Heads of Household

Use this table if you checked **Filing Status Box 4 or 5** on Form 140

If the amount on line 25
Form 140 is:

at least but less than

Compute your tax as follows:

\$0	\$2,366	2% of the amount
2,366	4,732	3% of the amount less \$ 24
4,732	7,098	4% of the amount less \$ 71
7,098	9,464	5% of the amount less \$142
9,464	11,830	6% of the amount less \$237
11,830	14,196	7% of the amount less \$355
14,196	over	8% of the amount less \$497

Tax Rate Schedules X and Y

Use Tax Table X or Y ONLY if you are itemizing or taking the standard deduction and subtracting the personal exemption. Use the correct table and enter the amount of tax on Form 140, line 26. Be sure to check the Table X or Y box.

Example: "A married couple's taxable income on line 25 is \$7,650. They would compute their tax using Tax Table Y as follows:

\$7,650 X 5% = \$382.50
Less -147.00
Arizona Tax \$235.50

NOTE: The 1988 tables below are different from prior years because income brackets have been adjusted for inflation, which lowers your tax.

Table X

**Single Taxpayers and Married Taxpayers
Filing Separate Returns**

Use this table if you checked Filing Status Box 6 or 7 on Form 140

If the amount on line 25
Form 140 is:
at least but less than

Compute your tax as follows:

\$0	\$1,229	2% of the amount
\$1,229	2,458	30% of the amount less \$12
\$2,458	3,687	4% of the amount less \$37
\$3,687	4,916	5% of the amount less \$74
\$4,916	6,145	6% of the amount less \$123
\$6,145	7,374	7% of the amount less \$184
\$7,374	and over	8% of the amount less \$258

Table Y

**Married Taxpayers Filing Joint Return and
Unmarried Heads of Household**

Use this table if you checked Filing Status Box 4 or 5 on Form 140

If the amount on line 25 Form
140 is:
at least but less than

Compute your tax as follows:

\$0	\$2,453	2% of the amount
2,458	4,916	3% of the amount less \$25
4,916	7,374	4% of the amount less \$74
7,374	9,832	5% of the amount less \$147
9,832	12,290	6% of the amount less \$246
12,290	14,748	7% of the amount less \$369
14,748	and over	8% of the amount less \$516

Tax Rate Schedules X and Y

Use Tax Table X or Y ONLY if you are itemizing or taking the standard deduction and subtracting the personal exemption. Use the correct table and enter the amount of tax on Form 140, line 26. Be sure to check the Table X or Y box.

NOTE: The 1989 tables below are different from prior years because income brackets have been adjusted for inflation, which lowers your tax.

Example: A married couple's taxable income on line 25 is \$7,650. They would compute their tax using Tax Table Y as follows:

$$\begin{array}{r} \$7,650 \times 4\% = \$306.00 \\ \text{Less } -77.00 \\ \hline \text{Arizona Tax} \quad \$229.00 \end{array}$$

Table X

Single Taxpayers and Married Taxpayers Filing Separate Returns

Use this table if you checked **Filing Status Box 6 or 7** on Form 140

If the amount on line 25
Form 140 is:

Compute your tax as follows:

at least but less than

\$0	\$1,290	2% of the amount
\$1,290	\$2,580	3% of the amount less \$ 13
\$2,580	\$3,870	4% of the amount less \$ 39
\$3,870	\$5,160	5% of the amount less \$ 77
\$5,160	\$6,450	6% of the amount less \$ 129
\$6,450	\$7,740	7% of the amount less \$ 194
\$7,740	and over	8% of the amount less \$ 271

Table V

Married Taxpayers Filing Joint Return and Unmarried Heads of Household .

Use this table if you checked **Filing Status Box 4 or 5** on Form 140

If the amount on line 25
Form 140 is:

Compute your tax as follows:

at least but less than !;

\$0	\$ 2,580	2% of the amount
\$ 2,580	\$ 5,160	3% of the amount less \$ 26
\$ 5,160	\$ 7,740	4% of the amount less \$ 77
\$ 7,740	\$10,320	5% of the amount less \$ 155
\$10,320	\$12,900	6% of the amount less \$ 258
\$12,900	\$15,480	7% of the amount less \$ 387
\$15,480	and OVER	8% of the amount less \$ 542